

112TH CONGRESS
2D SESSION

H. R. 4134

To amend the Internal Revenue Code of 1986 to clarify that any person who, for a commercial purpose, makes available for consumer use a machine capable of producing tobacco products, is a manufacturer of tobacco products.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2012

Mrs. BLACK introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify that any person who, for a commercial purpose, makes available for consumer use a machine capable of producing tobacco products, is a manufacturer of tobacco products.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. FACILITATING THE PRODUCTION OF TOBACCO**
4 **PRODUCTS FOR COMMERCIAL PURPOSES.**

5 (a) IN GENERAL.—Subsection (d) of section 5702 of
6 the Internal Revenue Code of 1986 is amended by adding
7 at the end the following new flush sentence:

1 “Such term shall include any person who for commercial
2 purposes makes available for consumer use a machine ca-
3 pable of producing tobacco products. In the case of any
4 such use, such person shall be treated as having removed
5 any such tobacco products so produced.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to articles removed after the date
8 of the enactment of this Act.

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